

IN THE CLAIMS

Please amend claims 1-3 and 5-8 by rewriting same to read as follows.

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--1. (Twice Amended) An audio processing apparatus comprising:

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first filter means for processing the n-
channel audio signals in accordance with predetermined
finite impulse response characteristics and for
converting n-channel ($n \geq 1$, positive integer) audio
signals supplied from at least one signal source into
two-channel signals;

B1
a pair of second filter means to which
the two-channel [output] signals output from the first
filter means are respectively supplied for providing an
uncorrelated processing [for] by setting different delay
times [for] corresponding to respective
predetermined transfer functions [of] to the two-channel
[input] signals; and

an output unit for respectively supplying
signals output from the pair of second filter means to
left and right loudspeaker units of a headphone.

--2. (Twice Amended) The audio processing apparatus
according to claim 1, wherein the pair of second filter
means each comprise a digital filter
providing uncorrelated processing by setting delay times

[for] corresponding to the respective predetermined transfer functions relating to reflective sound components using delay units having different delay times.

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--3. (Twice Amended) The audio processing apparatus according to claim 1, wherein the pair of second filter means each comprise a digital filter providing uncorrelated processing by setting delay times [for] corresponding to the respective predetermined transfer functions relating to reflective sound components using a delay unit for outputting a plurality of delay times, a multiplier for setting each delay time output to an arbitrary value, and an adder for adding each multiplier output.

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--5. (Twice Amended) The audio processing apparatus according to claim 1, further comprising detection means for detecting a [direction of] rotational movement of the head of a listener wearing the headphone, wherein the uncorrelated processing of the respective predetermined transfer functions [of] in the pair of second filter means [are made variable] is varied depending on an output from the detection means.

--6. (Twice Amended) The audio processing apparatus according to claim [1] 5, wherein the detection means for detecting the [direction] rotational of movement of the head of the listener wearing the headphone is a piezoelectric vibration gyro, and the uncorrelated processing corresponding to the respective predetermined transfer functions [of] in the pair of second filter means [are made variable] is varied depending on an output from the piezoelectric vibration gyro.

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--7. (Twice Amended) The audio processing apparatus according to claim [1] 5, wherein the detection means for detecting the [direction of] rotational movement of the head of the listener wearing the headphone is a geomagnetic azimuth sensor, and the uncorrelated processing corresponding to the respective predetermined transfer functions [of] in the pair of second filter means [are made variable] is varied depending on an output from the geomagnetic azimuth sensor.

--8. (Twice Amended) An audio reproducing method comprising:

a first filtering and conversion process of filtering the n-channel audio signals in accordance with predetermined finite impulse response characteristics and of converting n-channel (n \geq 1,